

**UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

State of New York, *et al.*

*Plaintiffs,*

v.

Case No. 1:25-cv-1144-JAV

U.S. Department of the Treasury, *et. al.*

*Defendants.*

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I, Sandra R. Paylor, declare under penalty of perjury:

1. I currently serve as the Assistant Commissioner for Fiscal Accounting (FA) at the Bureau of the Fiscal Service (BFS or the Bureau). I report to Matthew J. Miller, Deputy Commissioner, Financing and Operations. I am a career civil servant, and have been employed by the Bureau since 1995.
2. I have reviewed the first declaration of Joe Gioeli III, the Bureau's Deputy Commissioner for Transformation and Modernization, filed in this case and docketed as ECF No. 34. There, he discussed various Bureau systems, including the Central Accounting Reporting System (CARS), and explained that CARS "is the electronic system for recording the federal government's financial data on an agency's spending and provides streamlined agency reporting for accounting purposes." *Id.* ¶ 10.

3. In my current role, I have extensive knowledge of FA's management and control of accounting inputs into CARS, and am familiar with both CARS and the trainings available for individuals whose job duties involve accessing CARS.<sup>1</sup>
4. I have reviewed the second declaration of Mr. Gioeli, filed in this case and docketed as ECF No. 98-2. In that declaration, Mr. Gioeli discussed various "Basic IT Security Trainings" that "[a]ll Bureau employees and contractors who have been granted logical access to any Bureau computer system (i.e., permission given to users to access specific parts of a computer system or software) are required, within 60 days of gaining that access, (and then annually) to complete." *Id.* ¶ 10. He noted that such employees and contractors must complete these Basic IT Security Trainings within 60 days of acquiring access to the payment systems. *Id.* ¶ 14.
5. I have reviewed the declaration of Michael J. Wenzler (Wenzler), the Associate Chief Human Capital Officer for Executive and Human Capital Services at the Departmental Offices of the Department of the Treasury, filed in this case and docketed as ECF No. 98-3. There, Mr. Wenzler stated that Ryan Wunderly, a Treasury employee, has completed the Basic IT Security Trainings. *See id.* ¶¶ 18, 22.
6. Based upon his completion of Basic IT Security Trainings, Wunderly is eligible to access CARS in order to view information there, but not to input information into CARS or to change information contained there. No additional training is required for "view-only" access, although various optional CARS tutorials are publicly available for anyone seeking

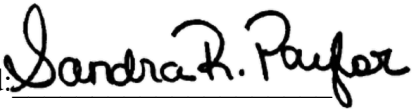
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<sup>1</sup> Bureau employees sometimes use the acronym "CARS" to refer to two applications, CARS User Interface (which agencies and auditors typically access) and CARS Database (which houses code). In this declaration, I will use the term CARS to refer to both.

instruction on CARS. See <https://www.fiscal.treasury.gov/cars/training.html>.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: March 17, 2025

Signed: 

Sandra R. Paylor  
Assistant Commissioner for Fiscal  
Accounting  
Bureau of the Fiscal Service  
United States Department of the Treasury